

**298.405 IRON ORE BEARING MATERIAL OTHER THAN TACONITE AND SEMITACONITE; TAXATION.**

Subdivision 1. **Definition.** Iron-bearing material other than taconite and semitaconite, having not more than 46.5 percent natural iron content on the average, is subject to taxation under section 298.24. The tax under that section applies to material that is:

(1) finer than or ground to 90 percent passing 20 mesh; and

(2) treated in Minnesota for the purpose of separating the iron particles from silica, alumina, or other detrimental compounds or elements unless used in a direct reduction process:

(i) by electrostatic separation, roasting and magnetic separation, or flotation;

(ii) by a direct reduction process;

(iii) by any combination of such processes; or

(iv) by any other process or method not presently employed in gravity separation plants employing only crushing, screening, washing, jigging, heavy media separation, spirals, cyclones, drying or any combination thereof.

Subd. 2. [Repealed, 2008 c 366 art 10 s 16]

Subd. 3. [Repealed, 2008 c 366 art 10 s 16]

Subd. 4. [Repealed, 2008 c 366 art 10 s 16]

**History:** 1963 c 735 s 1; 1963 c 841 s 1; 1973 c 582 s 3; 1992 c 464 art 2 s 6; 2008 c 366 art 10 s 12